
RECOMMENDATION LOCATOR

Rec. No.	Page No.	Recommendation Summary	CFDA No. / Compliance Requirement/ Federal Entity	Agency Response	Implementation Date	Contact for Corrective Action Plan
Department of Corrections						
1	26	Record the receipt of all pharmaceuticals transferred into or out of the Pharmacy.	N/A	Agree	7/31/1999	Dennis Diaz (719)269-4049
Department of Health Care Policy and Financing						
2	30	Prioritize completion and submission of cost allocation plans for Fiscal Year 1999, 1998, and 1995, including the development of time and effort studies or similar methodology to support the plans to be submitted.	93.767, 93.775, 93.777, & 93.778 (B) DHHS	Agree	6/30/2000	Joeseeph Keebaugh (303)866-2487
3	31	Ensure payments are made only for allowable costs under the Medicaid program by improving controls over third-party resources, establishing claims reviews, requiring detailed support for claims, and verifying that Electronic Data Interchange agreements are current.	93.775, 93.777, & 93.778 (B) DHHS	Agree	2/28/2000	Joeseeph Keebaugh (303)866-2487
		Require that providers submit client signature logs to facilitate reviews.			3/31/2000	

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4	34	Ensure adequate controls are in place over automated systems for the Medicaid program by:				
		a. Performing and documenting analysis for the Medicaid Management Information System.	93.775, 93.777, & 93.778 (N) DHHS	Agree	7/1/2000	Joeseeph Keebaugh (303)866-2487
		b. Considering a requirement that the fiscal agent obtain an independent assessment of controls over the MMIS.		Partially Agree	3/31/2000	
5	35	Enhance control procedures and review processes for federal drawdowns under the Medicaid program by establishing standardized procedures that specifically address the manual Disproportionate Share Hospital program transactions, prevent duplicate federal drawdowns, implement review procedures that compare expenditures and allotments, and determine if a request for supplemental federal funds needs to be submitted.	93.775, 93.777, & 93.778 (C) DHHS	Agree	2/28/2000	Joeseeph Keebaugh (303)866-2487

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6	39	Recognize and work to meet federal limits for non-benefit activity costs under the Children's Health Insurance Program by:				
		a. Recording a liability quarterly for federal reimbursement received related to expenditures in excess of the 10 percent limit.	93.767 (G) DHHS	Agree	3/31/2000	Joeseeph Keebaugh (303)866-2487
		b. Developing a strategy to ensure non-benefit activity costs are appropriately reduced.			6/30/2001	
		c. Informing the General Assembly on the status of reducing non-benefit activity costs to the required level.			Ongoing	
23	96	Strengthen controls over Medicaid client eligibility processes by reviewing and documenting the Department of Human Service's Single Entry Point monitoring and working with the Department to implement control procedures to ensure all county departments of social services are maintaining current Medicaid files.	93.775, 93.777, & 93.778 (E), (M), & (N) DHHS	Agree	12/1/1999	Joeseeph Keebaugh (303)866-2487
		Establish procedures to ensure that claims are not being paid and individuals are disenrolled if they are not eligible for benefits.			7/1/2000	

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24	99	<p>Improve controls over provider eligibility by requiring current provider agreements and applicable provider licenses and revising procedures to ensure expenditures are made only to eligible providers.</p> <p>Include notification provisions in the interagency agreement in the event a mental health provider loses its license or certification under the Medicaid program.</p>	93.775, 93.777, & 93.778 (E) & (N) DHHS	Agree	<p>7/1/2005</p> <p>7/1/2000</p>	Joeseeph Keebaugh (303)866-2487
25	101	Ensure all necessary complaint information is maintained under the Medicaid Managed Care Program by requiring all complaints under the Programs for All Inclusive Care for the Elderly be reviewed; continue to monitor providers participating in the managed care program.	93.775, 93.777, & 93.778 (N) DHHS	Agree	1/1/2000	Joeseeph Keebaugh (303)866-2487
26	103	Require that case files contain supporting documentation in chronological order from case opening to disposition with a corresponding log of the case history.	93.775, 93.777, & 93.778 (N) DHHS	Agree	12/31/1999	Joeseeph Keebaugh (303)866-2487
27	109	Develop an overall framework to heighten accountability for fighting Medicaid fraud and abuse.	93.775, 93. 777, & 93.778 (A) & (B) DHHS	Agree	12/1/1999	Joeseeph Keebaugh (303)866-2487

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28	111	Work with the Medicaid Fraud Control Unit to recover past-unrefunded prescription credits and monitor future prescription refunds to make sure new pharmacy program controls are working as intended.	93.775, 93.777 & 93.778 (B) DHHS	Agree	5/1/2000	Joeseeph Keebaugh (303)866-2487
29	114	Ensure that all nursing facilities receive in-depth reviews of billing practices and personal needs funds on a systematic basis.	93.775, 93.777, & 93.778 (B) DHHS	Agree	7/1/2001	Joeseeph Keebaugh (303)866-2487
30	116	Undertake a comprehensive review of high-risk programs that result in inappropriate payments; modify policies and procedures to prevent payment of inappropriate claims.	93.775, 93.777, & 93.778 (A) & (B) DHHS	Agree	12/1/1999	Joeseeph Keebaugh (303)866-2487
31	121	Review and revise regulations, statutes, application materials, and provider agreements.	93.775, 93.777, & 93.778 (A) DHHS	Partially Agree	7/1/2000	Joeseeph Keebaugh (303)866-2487
32	123	Work with the Medicaid Fraud Control Unit and the General Assembly on developing anti-kickback, civil false claims, and anti-unbundling statutes and regulations.	93.775, 93.777, & 93.778 (A) DHHS	Agree	1/31/2000	Joeseeph Keebaugh (303)866-2487

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33	125	Obtain date of death information for use in seeking recoveries for past inappropriate claims and preventing payment for services provided after date of death in the future.	93.775, 93.777, & 93.778 (B) DHHS	Agree	12/1/1999	Joeseeph Keebaugh (303)866-2487
34	126	Work with the fiscal agent to verify and document that all required application materials are included with the initial application and that application materials are filled out completely before enrollment into the Medicaid program.	93.775, 93.777, & 93.778 (A) DHHS	Agree	7/1/2005	Joeseeph Keebaugh (303)866-2487
35	127	Ensure that case files for the Children's Health Insurance Program clearly document the eligibility status for each child.	93.767 (E) DHHS	Agree	6/30/2000	Joeseeph Keebaugh (303)866-2487
Department of Higher Education University of Colorado Health Sciences Center						
7	47	Ensure compliance with federal and University regulations, policies, and procedures concerning grant purchases and dispositions of federally-funded assets over \$5,000.	93.854 (A) & (B) DOE	Agree	10/31/1999	Twila Reighley (303)724-0096

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Colorado Historical Society-State Historical Fund						
8	49	Develop standard criteria to be documented and used in determining the level of monitoring to occur for historical preservation projects.	N/A	Agree	7/31/1999	Mark Wolfe (303)866-2776
Colorado School of Mines						
38	139	Establish policies and procedures to ensure compliance with federal requirements by:	Various CFDAs & Federal Entities	Agree		Steve Bridgeman (303)273-3262
		a. Identifying all entities that receive federal funds from the University and evaluating which entities are subrecipients and monitoring subrecipients as dictated by the federal government.	(M)		3/31/2000	
		b. Developing a plan and timetable for eliminating the backlog of grant close-out reports.	(H)		6/30/2000	
		c. Retaining appropriate documentation to demonstrate compliance with federal matching requirements.	(G)		1/31/2000	
		d. Reporting non-cash assistance in accordance with federal requirements.	(L)		6/30/2000	

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Colorado Student Loan Division						
36	132	Work with the State Treasurer's Office to resolve problems with the outstanding check reports.	84.032 (L) DOE	Agree	6/30/2000	Sherry Gansert (303)305-3272
37	133	Continue to exercise due diligence to obtain information from the lenders on loans closed by the lender.	84.032 (L) DOE	Agree	1/31/2002	Sherry Gansert (303)305-3272
Department of Human Services						
9	54	Implement a methodology for accumulating, recording, and reporting revenue within all divisions that includes adequate reconciliation procedures and utilizes automated systems.	N/A	Agree	1/31/2000	Richard Taylor (303) 866-2732
10	55	Require supervisory or secondary review of all manually calculated payroll transactions.	N/A	Agree	12/31/1999	Richard Taylor (303)866-2732
11	57	Improve controls over the personnel process by implementing a monitoring process to ensure that employee performance evaluations are completed annually and enforcing disciplinary actions when annual performance evaluations are not completed.	N/A	Agree	11/15/1999	Richard Taylor (303)866-2732

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39	143	Improve the on-site review process for the Adoption Assistance Program by implementing a risk-based approach for selection of counties to be monitored; using a random-sampling method for case file selection; documenting review procedures to be performed; providing written results of the review to appropriate county management; and requiring counties to correct noted deficiencies.	93.569 (M) DHHS	Agree	3/31/2000	Jane Beveridge Sharen Ford (303)866-3197 (303)866-4365 Overall Agency Contact: Sue Quintana (303)866-3620
Department of Labor and Employment						
12	60	Perform a reconciliation of federal revenue from the Department's grant accounting system to the State's accounting system annually.	N/A	Agree	6/30/2000	Mel Madden (303)620-4718 x303
Department of Natural Resources Division of Minerals and Geology						
13	65	Identify discrepancies between the State Treasury's records for mined land reclamation cash deposits and the State's accounting records.	N/A	Agree	12/1/1999	Bob Goodnough (303)866-2857

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Department of Personnel State Controller's Office						
14	71	Refine the methods used to compile the statement of cash flows by utilizing all available information, working with agencies to ensure that transactions are properly categorized, improving the methodology to compile the statement, and netting warrants payable against cash.	N/A	Agree	9/20/2000	Art Barnhart (303)866-3281
15	74	Strengthen the procedures used to compile the Cash Funds Uncommitted Reserves Report by providing training to agency personnel and developing analytical review procedures.	N/A	Agree	8/31/2000	Art Barnhart (303)866-3281
16	76	Develop and document improved analytical review techniques for TABOR revenue.	N/A	Agree	8/31/2000	Art Barnhart (303)866-3281
Division of Risk Management						
17	78	Classify revenue properly for TABOR purposes by ensuring that there is adequate follow-up on information submitted by the State agencies and routinely analyzing financial statement information.	N/A	Agree	6/30/2000	Bill Archambault (303)866-2285

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Central Services						
18	78	Follow written procedures and store the back-up of Central Collection records in a secured off-site location.	N/A	Agree	10/31/1999	Bill Archambault (303)866-2285
Department of Public Health and Environment						
19	82	Establish, implement, and monitor departmentwide security policies and practices for information systems.	N/A	Agree	12/31/1999	Ray Campbell (303)692-2125
20	84	Assemble a team with appropriate representatives to define the procedures for documenting application events, vendor responses, and communicating information. The team should follow-up and report on findings of the Post Implementation Review.	N/A	Agree	3/31/2000	Ray Campbell (303)692-2125
Department of State						
21	87	Strengthen controls over financial transactions by performing and documenting timely reconciliations for property and equipment, and payroll.	N/A	Agree	6/30/2000	Karen Jackson (303)894-2200 x302

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Department of Transportation						
22	90	Transfer custody of the credit card reconciliation program to the Information Technology Division and maintain it in accordance with the Department's procedures to protect the data against unauthorized access.	N/A	Agree	9/30/2000	George McCullar (303)757-9657

Compliance Requirements

- (A) Activities/Allowed or Unallowed
- (B) Allowable Costs/Cost Principles
- (C) Cash Management
- (E) Eligibility
- (G) Matching, Level of Effort, Earmarking
- (L) Reporting
- (M) Subrecipient Monitoring
- (N) Special Tests and Provisions

Federal Entities:

- DHHS - Department of Health and Human Services
- DOE - Department of Education